



NORFOLK

Office of the City Attorney

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October 13, 2015

To the Honorable Council
City of Norfolk, Virginia

R-21

Re: Tax Overpayment
Sovran Acquisition Limited Partnership

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to refund to Sovran Acquisition Limited Partnership \$3,108.75 based upon the overpayment of its Business Professional and Occupation License tax for the years 2013 through 2015, resulting in a refund due of \$3,108.75, plus interest.

Respectfully submitted,

A handwritten signature in black ink, appearing to be "Bernard A. Pishko".

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

9/10/2015mr

Form and Correctness Approved:

By [Signature]
Office of the City Attorney

Contents Approved:

By [Signature]
DEPT. Commissioner of the Revenue

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 3108.75 1000 109 4101
Account
[Signature] 9/12/15 [Signature]
Director of Finance Date

NORFOLK, VIRGINIA Aching

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO SOVRAN ACQUISITION LIMITED PARTNERSHIP BASED UPON THE OVERPAYMENT OF BUSINESS PROFESSIONAL AND OCCUPATION LICENSE TAX FOR THE YEARS 2013 THROUGH 2015.

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WHEREAS the Commissioner of the Revenue has determined that business professional and occupation license tax was erroneously overpaid by Sovran Acquisition Limited Partnership for tax years 2013 through 2015, and has corrected this assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified with the consent of the City Attorney that the aforementioned taxpayer paid all taxes due on the erroneous assessment and is entitled to a refund of excess taxes paid based on the corrected assessment in the amount of \$3,108.75, plus interest;

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$3,108.75 is hereby appropriated for a refund to Sovran Acquisition Limited Partnership for tax years 2013 through 2015;

Section 2:- That the Treasurer of the City of Norfolk is hereby directed to issue a refund to Sovran Acquisition Limited Partnership in the amount

specified above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

MGF 2 AP

**Norfolk Commissioner of the Revenue
Certification and Request for the Refund
of Previously Paid Taxes to:**

**Sovran Acquisition LP
Account # 111677**

August 24, 2015

Overview:

Sovran Acquisition LP was found to have over reported their **Business, Professional Occupational License (BPOL) Tax** for the years 2013-2015. The taxpayer erroneously included rental income that is deemed exempt if an entity owns real estate. According to Virginia Code § 58.1-3703(C)(7) states that *"no BPOL tax or fee shall be levied upon any person, firm or corporation for engaging in the business of renting, as the owner of such property, real property other than hotels, motels, motor lodges, auto courts, tourist courts, travel trailer parks, lodging houses, rooming houses and boarding houses..."* We found that a **BPOL Tax** refund is due to the taxpayer for the years 2013-2015.

In compliance with Norfolk Code § 24-7, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Financial Impact:

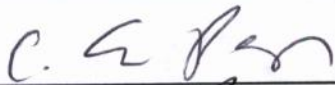
This refund reduces **BPOL Tax** revenue by **\$3,108.75** for the 2016 fiscal year.

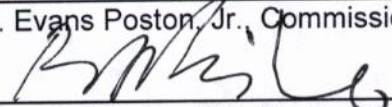
Conclusion:

It is recommended that the City Attorney consent to the issuance of this refund and call for City Council to direct the City Treasurer to refund the **\$3,108.75** overpayment of **BPOL Tax** plus applicable interest.

Certification

I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of **\$3,108.75** as specified by Virginia Code § 58.1-3981 due to the overpayment of Business, Professional and Occupational License Tax.



C. Evans Poston, Jr., Commissioner of the Revenue


Bernard Pishko, City Attorney

Date
9/17/15

Date